

IN THE SENATE

SENATE CONCURRENT RESOLUTION NO. 121

BY STATE AFFAIRS COMMITTEE

A CONCURRENT RESOLUTION

1  
2 STATING FINDINGS OF THE LEGISLATURE AND REJECTING A CERTAIN RULE OF THE STATE  
3 TAX COMMISSION RELATING TO TAX COMMISSION ADMINISTRATION AND ENFORCE-  
4 MENT RULES.

5 Be It Resolved by the Legislature of the State of Idaho:

6 WHEREAS, the Legislature is vested with authority to reject executive  
7 agency rules under the provisions of Section 67-5291, Idaho Code, in the  
8 event that the Legislature finds that the rules are not consistent with leg-  
9 islative intent; and

10 WHEREAS, it is the finding of the Legislature that certain rules of  
11 the State Tax Commission relating to Tax Commission Administration and En-  
12 forcement Rules are not consistent with legislative intent and should be  
13 rejected.

14 NOW, THEREFORE, BE IT RESOLVED by the members of the Second Regular Ses-  
15 sion of the Sixty-sixth Idaho Legislature, the Senate and the House of Repre-  
16 sentatives concurring therein, that IDAPA 35.02.01, relating to Tax Commis-  
17 sion Administration and Enforcement Rules, Section 327., adopted as a pend-  
18 ing rule under Docket Number 35-0201-2101, only, be, and the same is hereby  
19 rejected and declared null, void, and of no force and effect.